

8855 California State Auditor's Office

The California State Auditor (State Auditor) promotes the effective and efficient administration and management of public funds and programs by providing citizens and government officials nonpartisan, accurate, and objective assessments of state and local governments' financial and operational activities. As the independent auditor, the state law exclusively grants the State Auditor full access to all records of state and local agencies, special districts, school districts, and any publicly-created entity. The State Auditor conducts performance, financial, or compliance audits that are either mandated by statute or requested by the Legislature through the Joint Legislative Audit Committee (JLAC). Further, the State Auditor is responsible for annually conducting California's statewide Single Audit - a combination of the independent audit of the State's basic financial statements and the independent audit of numerous federal programs administered by California. The Single Audit is federally required as a condition for California to receive billions in federal funds each year. In 2011-12, the Legislature enacted a program that requires the State Auditor to conduct pilot audits of the procurement practices of six trial courts in 2012-13 and thereafter biennially audit the procurement practices of the Administrative Office of the Courts and five judicial branch entities - which includes trial courts, Appellate Courts, and the Habeas Corpus Resource Center.

The State Auditor also identifies statewide issues or specific government entities as being at-high risk for waste, fraud, abuse, and mismanagement or that have major challenges related to efficiency and effectiveness. The State Auditor has the authority to conduct evaluations of those issues and entities identified as being high risk. Similar to the state high-risk program, Chapter 451, Statutes of 2011 (AB 187), also authorizes the State Auditor, to the extent resources are available, to identify local government agencies - including city, county, or special districts or publicly-created entities - as being at-high risk for the potential of waste, fraud, abuse, or mismanagement or that have major challenges associated with their economy, efficiency, or effectiveness. Further, if approved by the JLAC, the State Auditor can audit these identified local entities.

Additionally, under the California Whistleblower Protection Act, the State Auditor's office has broad authority to perform independent investigations into allegations of improper governmental activities by employees at state agencies and courts. The State Auditor's office administers California's Whistleblower Hotline that enables the public to report allegations of improper acts committed by the courts, state agencies, departments, or employees, as defined by law.

The Voters FIRST Act, approved by voters in November 2008 as Proposition 11, requires the State Auditor to initiate an application process for selecting the members of a 14-member Citizens Redistricting Commission (Commission) every 10 years. The State Auditor develops regulations to implement the application and selection process of the Commission and conducts comprehensive outreach to prospective applicants to serve on the Commission.

3-YR EXPENDITURES AND POSITIONS

			Positions			Expenditures		
			2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
6760	California State Auditor		172.0	217.0	217.0	\$24,900	\$31,511	\$33,194
TOTALS, POSITIONS AND EXPENDITURES (All Programs)			172.0	217.0	217.0	\$24,900	\$31,511	\$33,194
FUNDING						2014-15*	2015-16*	2016-17*
0001	General Fund					\$15,268	\$17,541	\$18,116
0126	State Audit Fund					-2,681	-	-
0995	Reimbursements					713	710	1,410
9740	Central Service Cost Recovery Fund					11,600	13,260	13,668
TOTALS, EXPENDITURES, ALL FUNDS						\$24,900	\$31,511	\$33,194

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code, Title 2, Division 1, Chapter 6.5, Sections 8543 through 8548.9.

VOTERS FIRST ACT AUTHORITY

Government Code, Title 2, Division 1, Chapter 3.2, Sections 8251 through 8253.6.

DETAILED BUDGET ADJUSTMENTS

			2015-16*			2016-17*		
			General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments								
Other Workload Budget Adjustments								
•	Miscellaneous Baseline Adjustments		\$-	\$-	-	\$667	\$963	-
•	Salary Adjustments		217	192	-	217	192	-

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

8855 California State Auditor's Office - Continued

	2015-16*			2016-17*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Benefit Adjustments	132	100	-	151	134	-
• Retirement Rate Adjustments	82	61	-	82	61	-
Totals, Other Workload Budget Adjustments	\$431	\$353	-	\$1,117	\$1,350	-
Totals, Workload Budget Adjustments	\$431	\$353	-	\$1,117	\$1,350	-
Totals, Budget Adjustments	\$431	\$353	-	\$1,117	\$1,350	-

DETAILED EXPENDITURES BY PROGRAM

		2014-15*	2015-16*	2016-17*
PROGRAM REQUIREMENTS				
6760 CALIFORNIA STATE AUDITOR				
State Operations:				
0001 General Fund		\$15,268	\$17,541	\$18,116
0126 State Audit Fund		-2,681	-	-
0995 Reimbursements		713	710	1,410
9740 Central Service Cost Recovery Fund		11,600	13,260	13,668
Totals, State Operations		\$24,900	\$31,511	\$33,194
TOTALS, EXPENDITURES				
State Operations		24,900	31,511	33,194
Totals, Expenditures		\$24,900	\$31,511	\$33,194

EXPENDITURES BY CATEGORY

1 State Operations		Positions			Expenditures		
		2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
PERSONAL SERVICES							
Baseline Positions		212.0	217.0	217.0	\$16,553	\$17,169	\$17,580
Total Adjustments		-40.0	-	-	-3,211	409	-
Net Totals, Salaries and Wages		172.0	217.0	217.0	\$13,342	\$17,578	\$17,580
Staff Benefits		-	-	-	5,869	8,072	8,090
Totals, Personal Services		172.0	217.0	217.0	\$19,211	\$25,650	\$25,670
OPERATING EXPENSES AND EQUIPMENT					\$5,689	\$5,861	\$7,524
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)					\$24,900	\$31,511	\$33,194

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation (transfer to State Audit Fund)	\$14,742	\$17,110	\$18,116
Allocation for employee compensation	178	217	-
Allocation for staff benefits	74	132	-
Section 3.60 pension contribution adjustment	274	82	-
TOTALS, EXPENDITURES	\$15,268	\$17,541	\$18,116
0126 State Audit Fund			
APPROPRIATIONS			

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

8855 California State Auditor's Office - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
Government Code section 8544.5	\$27,070	\$30,727	\$33,194
Past Year Actual Expenditures	-3,093	-	-
Workload Budget Adjustments	<u>923</u>	<u>784</u>	<u>-</u>
TOTALS, EXPENDITURES	\$24,900	\$31,511	\$33,194
Less funding provided by Central Service Cost Recovery Fund	-11,600	-13,260	-13,668
Less funding provided by General Fund	<u>-15,981</u>	<u>-18,251</u>	<u>-19,526</u>
NET TOTALS, EXPENDITURES	-\$2,681	\$-	\$-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	<u>\$713</u>	<u>\$710</u>	<u>\$1,410</u>
TOTALS, EXPENDITURES	\$713	\$710	\$1,410
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation (transfer to State Audit Fund)	\$11,203	\$12,907	\$13,668
Allocation for employee compensation	135	192	-
Allocation for staff benefits	55	100	-
Section 3.60 pension contribution adjustment	<u>207</u>	<u>61</u>	<u>-</u>
TOTALS, EXPENDITURES	\$11,600	\$13,260	\$13,668
Total Expenditures, All Funds, (State Operations)	\$24,900	\$31,511	\$33,194

FUND CONDITION STATEMENTS

	2014-15*	2015-16*	2016-17*
0126 State Audit Fund ^s			
BEGINNING BALANCE	\$5,689	\$8,558	\$8,558
Prior Year Adjustments	<u>188</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	<u>\$5,877</u>	<u>\$8,558</u>	<u>\$8,558</u>
Total Resources	\$5,877	\$8,558	\$8,558
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
8855 California State Auditor's Office (State Operations)	24,900	31,511	33,194
Expenditure Adjustments:			
Less funding provided by General Fund (State Operations)	-15,981	-18,251	-19,526
Less funding provided by Central Service Cost Recovery Fund (State Operations)	<u>-11,600</u>	<u>-13,260</u>	<u>-13,668</u>
Total Expenditures and Expenditure Adjustments	<u>-\$2,681</u>	<u>-</u>	<u>-</u>
FUND BALANCE	\$8,558	\$8,558	\$8,558
Reserve for economic uncertainties	8,558	8,558	8,558

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.